

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NORTH CAROLINA
RALEIGH DIVISION

IN RE:) CASE NO.: 98-02675-5-ATS
INTERNATIONAL HERITAGE, INC.,)
) CHAPTER 7
)
Debtor.)

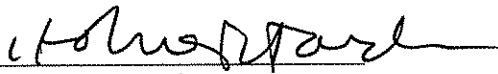
NOTICE OF APPLICATION FOR INTERIM COMPENSATION
FOR SERVICES OF ACCOUNTANT FOR TRUSTEE AND
CERTIFICATE OF SERVICE

TO: ALL CREDITORS OF INTERNATIONAL HERITAGE, INC. AND OTHER PARTIES IN INTEREST

NOTICE HEREBY GIVEN of the Sixth Application for Interim Compensation for Services of Adams, Martin & Associates, PA, Accountants for Trustee, for services rendered from December 1, 2007 through November 30, 2008 in the amount of \$2,647.50 and reimbursement of expenses in the amount of \$191.86 incurred during the same period filed simultaneously herewith by Holmes P. Harden, Attorney for Trustee.

An objection to the fees requested should be filed with the Clerk, U. S. Bankruptcy Court, Post Office Box 1441, Raleigh, North Carolina 27602 with a copy served on the trustee whose name appears at the bottom of this Notice within twenty (20) days of the date of this Notice. No hearing will be conducted on said objection unless the Court, in its discretion, deems a hearing necessary, or unless a hearing is requested by the party filing such request. Any party requesting a hearing shall appear at said hearing in support of such request or he may be assessed with costs.

DATE OF NOTICE: January 8, 2009


Holmes P. Harden, Trustee
N. C. State Bar No. 9835
Post Office Drawer 19764
Raleigh, North Carolina 27619
Telephone: (919) 981-4000

CERTIFICATE OF SERVICE
OF 17

I, Holmes P. Harden, do hereby certify that the foregoing documents were served upon all parties of record by mailing a copy thereof to each such party at the address indicated below with its proper postage attached and deposited in an official depository under the exclusive care and custody of the United States Post Office in Raleigh, North Carolina and by public notice via 888-895-8385 and 919-981-4033 and by posting on the court's web page at www.nceb.uscourts.gov.
on the 8th day of ~~December, 2008~~
January, 2009.

WILLIAMS MULLEN

BY: *Holmes P. Harden*
Holmes P. Harden
N. C. State Bar No. 9835
Post Office Drawer 19764
Raleigh, NC 27619
Telephone: (919) 981-4000

SERVED:

Marjorie K. Lynch
Bankruptcy Administrator
P. O. Box 3758
Wilson, NC 27895-3758

Chittenden Bank
c/o Louis P. Rochkind
Jaffe, Raitt, Heuer & Weiss
One Woodward Avenue, Suite 2400
Detroit, MI 48226
Via Fax: 313-961-8358

Patrick Anders, Esquire
Edger and Paul
1777 Durham-Chapel Hill Blvd.
Suite 204
Chapel Hill, NC 27514

James A. Roberts, III, Esquire
A. Graham Shirley, Esquire
Lewis & Roberts
P.O. Box 17529
Raleigh, NC 27619-7529

See Attached Mail Matrix and E-Mail List

Terri I. Gardner
Poyner & Spruill, LLP
P. O. Box 10096
3600 Glenwood Avenue
Raleigh, NC 27605

Gerald A. Jeutter of 17
Kilpatrick Stockton, LLP
P. O. Box 300004
Raleigh, NC 27622

Brent E. Wood
3750 NW Cary Pkwy., Ste. 111
Cary, NC 27513-8432

Stephanie P. Wyatt
Coyle, Bascom & Bergman, P.C.
2520 Northwinds Pkwy #375
Alpharetta, GA 30004-2233

James Russell Tucker
Tucker & Ratcliffe, L.L.P.
10647 Strait Lane
Dallas, TX 75229-5426

Jack T. Clary
214 St. Matthews Lane
Spartanburg, SC 29301

Richard Ieyoub, Attorney General
State of Louisiana
301 Main Street, Suite 1250
Baton Rouge, LA 70801

Susan Coon Bailey
5233 Floyndell Drive
Baton Rouge, LA 70809

Dorothy H. Miller
102 Triangle Circle
Lafayette, LA 70508

Chittenden Bank
c/o Louis P. Rochkind
Jaffe, Raitt, Heuer & Weiss
One Woodward Avenue, Suite 2400
Detroit, MI 48226

Stacey Ostrom
202 Oak Creek Drive
League City, TX 77573-1762

Eugene W. Ellison
185 Biltmore Avenue
Asheville, NC 28801

Henry W. Noziko, Jr.
ACSTAR Insurance Company
P. O. Box 2350
New Britain, CT 06050-2350

Securities and Exchange Commission
Attn: William P. Hicks
3475 Lenox Road, NE
Atlanta, GA 30326

Managing Agent
Internal Revenue Service
320 Federal Place
Greensboro, NC 27401

Managing Agent
North Carolina Dept. of Revenue
P. O. Box 1168
Raleigh, NC 27602

Marjorie K. Lynch
Bankruptcy Administrator
P. O. Box 3039
Raleigh, NC 27602-3039

Jane E. Chassey
1514 Azalea Drive
Saint Louis, Missouri 63119

Carolyn E. John
485 Broad River Blvd.
Beaufort, SC 29906

Michael K. Wolensky
Robert G. Brunton
David J. Gellen
Kutak Rock
225 Peachtree St., NE, Suite 2100
Atlanta, GA 30303-1731

Managing Agent
Centrum Bank AG, Vaduz
Heiligkreuz 8
Postfach 1168
FL -9490 Vaduz LIECHTENSTEIN

Gary D. McDowell
200 Ansley Close
Roswell, GA 30075

Jean Wedin
P. O. Box 753
LaConner, WA 98257

Marshall Reddy
P. O. Box 806
Ponte Verde Beach, FL 32004

Lois Coonc
P. O. Box 699
LaConner, WA 98257

Henry W. Noziko, Jr.
United Coastal Insurance Company
P. O. Box 2350
New Britain, CT 06050-2350

Pamela Johnson
18488 Best Road
Mount Vernon, WA 98273

Managing Agent
Schweizer Verband
der Raiffeisen-banken
St. Gallen
Vadianstrasse 17
CH-9000 St. Gallen SWITZERLAND

Managing Agent
Schweizerische Hypotheken
Handelsbank, Zurich
Bahnhofstrasse/
Schutzengasse 4
CH-8023 Zurich SWITZERLAND

State Auditor's Office
Montana Securities Department
Mitchell Building, Room 270
State Capital Complex
Helen, MT 59620

Managing Agent
UBS, Zuerich
Direktion
Bahnhofstrasse 45
Postfach
CH-8021 Zurich SWITZERLAND

Charles Anderson
P. O. Box 33550
Raleigh, NC 27636

State Auditor's Office
Montana Securities Department
Mitchell Building, Room 270
State Capital Complex
Helen, MT 59620

Cathy Fligg
1456 Stratfield Circle
Atlanta, GA 30319

Claude Savage
106 Benbow Land
Charlotte, NC 28214

Larry Smith
2435 E. North Street
Greenville, SC 29615

Anna M. Washburn
145 Christopher Drive
Clayton, NC 27520

Shawna Y. Staton
Brooks, Stevens & Pope, P.A.
P. O. Box 1870
Cary, NC 27512-1870

Henry W. Nozko, Jr., President
ACSTAR Insurance Company
P. O. Box 2350
New Britain, CT 06050-2350

Henry W. Nozko, Jr., President
United Coastal Insurance Company
P. O. Box 2350
New Britain, CT 06050-2350

Managing Agent
Coeco
2525 Atlantic Avenue
Raleigh, NC 27604

John Docken
Business Credit Leasing
115 West College Drive
Marshall, MN 56258

Scott L. Wilkinson
Assistant U.S. Attorney
310 New Bern Avenue
Suite 800, Federal Building
Raleigh, NC 27601-1461

Managing Agent
Centrum Bank AG Vaduz
Heiligkreuz 8, Postfach 1168
FL-9490 Vaduz LIECHTENSTEIN

Sharon A. Meckenstock
1640 West 34th St., N.
Wichita, KS 67204

Managing Agent
Accurata Treuhand und Revisions AG Vaduz
Abundt 36
FL-9490 Vaduz LIECHTENSTEIN

Ronald H. Garber
Boxley Bolton & Garber
P. O. Drawer 1429
Raleigh, NC 27602

Managing Agent
UBS AG, Zurich Direktion
Bahnhofstrasse 45
Postfach
CH-8021 Zurich SWITZERLAND

Betty Hesketh
7566 15th Lane
Vero Beach, FL 32966

John Mark Stern
Assistant Attorney General
Office of Texas Attorney General
Bankruptcy & Collections Division
P. O. Box 12548
Austin, TX 78711-2548

Jackie S. Hart
1706 Antigua Lane
Nassau Bay, TX 77058

Managing Agent
TransAmerica-TIG Insurance
5205 N.O. Connor Blvd. Ste. B1
Irving, TX 75039-3724

Sherwin P. Robin
P. O. Box 9541
Savannah, GA 31412-9541

Tony Copeland
BTI
4300 Six Forks Road, Suite 500
Raleigh, NC 27609

Michael P. Flanagan
Ward and Smith, P.A.
P. O. Box 8088
Greenville, NC 27835-8088

Vickie Corbitt,
Attorney for Commissioner of Revenue
Tennessee Dept. of Revenue - Legal
312 8th Ave. N. #27 Fl.
Nashville, TN 37243-0001

Jean Boyles
P. O. Box 10506
Raleigh, NC 27605

James A. Roberts, III
Lewis & Roberts, PLLC
P. O. Box 17529
Raleigh, NC 27619-7529

Stephani W. Humrickhouse, Esq.
Nicholls & Crampton
4300 Six Forks Road, Suite 700
Raleigh, NC 27609

Paul Faison S. Winborne
300/200 Parham Street, Suite F
P. O. Box 1547
Raleigh, NC 27602

Patrick H. Tyler
Bankruptcy & Collections Division
P. O. Box 12548
Austin, TX 78711-2548

Janet Cradeur of 17
P. O. Box 66658
Baton Rouge, LA 70896

Missouri Department of Revenue
Attn: Brian S. Kuhlmann
P. O. Box 475
Jefferson City, MO 65105-0475

James K. Austin
Ellis Painter Ratterree & Bart LLP
P. O. Box 9946
Savannah, GA 31412-9946

Meredith P. Ezzell
Wyrick Robbins Yates & Ponton LLP
P. O. Drawer 17803
Raleigh, NC 27619

Marcia McGair Ippolito
R.I. Division of Taxation
One Capitol Hill
Providence, RI 02908-5800

Marshall Reddy
P. O. Box 806
Ponte Verde Beach, FL 32004

Henry W. Noziko, Jr.
United Coastal Insurance Company
P. O. Box 2350
New Britain, CT 06050-2350

Walter Calton
312 East Broad Street
Eufaula, AL 36072

Keith M. Jensen
Law Office of Keith M. Jensen
514 East Beklnap
Fort Worth, TX 76102

Joseph N. Calloway, Esq.
Battle, Winslow, Scott & Wiley, P.A.
P. O. Box 7100
Rocky Mount, NC 27804-0100

L. C. Gilbert, Jr.
74 Hilltop Lane
Alpine, AL 35014

Randall L. Greene
Rt. 1, Box 155
Randlett, OK 73562

Maria Lee Siwierka
5507 Deerbourn Chase Dr.
Sugar Land, TX 77479-4194

Robert J. Marrigan
Development Direct, Inc.
P.O. Box 650
Bedford, MA 01730-0650

James H. Thomas
101 Robin Drive
Troy, AL 36081

Denise Marsh
709 Summit Ridge
Lewisville, TX 75067

E-mail: x2-song@worldnet.att.net
 E-mail: hual@airmail.net
 E-mail: mayfi23@marz.com
 E-mail: Buddha623@aol.com
 E-mail: pgorman@vantagepointcapital.com
 E-mail: wright@mindspring.com
 E-mail: mlafontaine@abbot-simses.com
 E-mail: rabbit@rockisland.com
 E-mail: cheryll.COSTANIINO@edmail.com
 E-mail: jasbircheema@amropictures.com
 E-mail: 72320.316@compuserve.com
 E-mail: stann@colby.IXKS.com
 E-mail: gjack312@intrstar.net
 E-mail: hdfrey@telusplanet.net
 E-mail: DLWARREN@BellSouth.net
 E-mail: michael_bhagat@hotmail.com
 E-mail: rliston@spartanburg4.0rg
 E-mail: ghromero@aol.com
 E-mail: joanchan@rocketmail.com
 E-mail: edeem@worldnet.att.net
 E-mail: DFITZPA400@aol.com
 E-mail: theboock@compuserve.com
 E-mail: pondman@memes.com
 E-mail: docchiro@ISLC.net
 E-mail: RIZMOE@NWRain.com
 E-mail: thodges@gateway.net
 E-mail: hlee@directv.com
 E-mail: fabb@telusplanet.net
 E-mail: cordw@deltapineseed.com
 E-mail: NBECK87570@aol.com
 E-mail: JYANG4@FORD.COM
 E-mail: mccarthy@mccarthyconsultant.com
 E-mail: digger@bcsupernet.com
 E-mail: BREIDYIII@aol.com
 E-mail: pak@jcnl.com
 E-mail: lpartr1072@aol.com
 E-mail: mtheisen@efn.org
 E-mail: MLGeller@aol.com
 E-mail: mooreem@harpo.tnstate.edu
 E-mail: backpain@keynet.net
 E-mail: Hbeckbari@aol.com
 E-mail: mwarhurst@yahoo.com
 E-mail: js.baum@srs.gov
 E-mail: wynellh@flash.net
 E-mail: dlatray@mcn.net
 E-mail: bwood@woodfran.com
 E-mail: DickLynn Ferency@compuserve.com
 E-mail: CHASSEYRAY@email.msn.com
 E-mail: jim.griffith@erols.com
 E-mail: xiaokui.shan@bakernet.com
 E-mail: xshan@aol.com
 E-mail: kkandola@theresidences.com
 E-mail: lrochkind@jafferaitt.com
 E-mail: sdostrom@hotmail.com
 E-mail: michaelhopkins@mailcity.com
 E-mail: dana-charles@worldnet.att.net
 E-mail: options-galore@yahoo.com
 E-mail: bchap01@aol.com
 E-mail: ceissngr@midrivers.com
 E-mail: glassgs@cadvision.com
 E-mail: mbrown8967@aol.com
 E-mail: diemert@northerntel.net

E-mail: egrumer@manatt.com
 E-mail: shouli.yang@stjude.org
 E-mail: RJWNLAW@aol.com
 E-mail: sds98@eatel.net
 E-mail: jwmaloy@aol.com
 E-mail: kanelos@mindspring.com
 E-mail: blairc@iname.com
 E-mail: Larry Fletcher@bc.sympatico.ca
 E-mail: JNRRICH@Intur.net
 E-mail: aadrezin@Epix.net
 E-mail: kimball.peed@bigfoot.com
 E-mail: tammyr@falcon.ukans.cc.edu
 E-mail: VTPALMER27@yahoo.com
 E-mail: crandall@rock-springs.dowell.slb.com
 E-mail: gedler@bellsouth.net
 E-mail: r_brown@email.msn.com
 E-mail: hou@mail.med.upenn.edu
 E-mail: dsbarron@bellsouth.net
 E-mail: jamcgrath@yahoo.com
 E-mail: bjsaw@ttc-cmc.net
 E-mail: smsutom@aol.com
 E-mail: lynn@dot.state.al.us
 E-mail: pingnas@ica.net
 E-mail: Hanna@tir.com
 E-mail: buddunn@auantumworld.com
 E-mail: Rahmati@ibm.net
 E-mail: Docnielsen@webtv.net
 E-mail: mjandcarlincc@juno.com
 E-mail: loking@wixmail.com
 E-mail: Jholt@Clemson.edu
 E-mail: jsmusa@mindspring.com
 E-mail: Mainland@ticnet.com
 E-mail: cce3@juno.com
 E-mail: mcnamer@bigsky.net
 E-mail: mwa@wnonline.net
 E-mail: lesterabs@mindspring.com
 E-mail: shanson@kearney.net
 E-mail: an667@hwcen.org
 E-mail: yu241703@yorku.ca
 E-mail: yu241703@yorku.ca
 E-mail: lihen
 E-mail: dsbarron@bellsouth.net
 E-mail: jamcgrath@yahoo.com
 E-mail: bbaum89@aol.com
 E-mail: bjsaw@ttc-cmc.net
 E-mail: smsutom@aol.com
 E-mail: lynn@dot.state.al.us
 E-mail: pingnas@ica.net
 E-mail: Hanna@tir.com
 E-mail: buddunn@quantumworld.com
 E-mail: Rahmati@ibm.net
 E-mail: docnielsen@webtv.net
 E-mail: mjandcarlincc@juno.com
 E-mail: loking@wixmail.com
 E-mail: Jholt@Clemson.edu
 E-mail: jsmusa@mindspring.com
 E-mail: Mainland@ticnet.com
 E-mail: cce3@juno.com
 E-mail: mcnamer@bigsky.net
 E-mail: mwa@wnonline.net
 E-mail: lesterabs@mindspring.com
 E-mail: shanson@kearney.net
 E-mail: an667@hwcen.org
 E-mail: yu241703@yorku.ca
 E-mail: TJDeavers@aol.com

E-mail: BRAND420@aol.com
 E-mail: hou@mail.med.upenn.edu
 E-mail: CTBallard@aol.com
 E-mail: beth_pattillo@shmm.org
 E-mail: swede@dma.net
 E-mail: kmaxejr@bayou.com
 E-mail: Wesglynn@aol.com
 E-mail: jwarren@wyche.com
 E-mail: dongming.zhao@jci.com
 E-mail: pkloosterman@juno.com
 E-mail: JEEPETTE99@aol.com
 E-mail: pingnas@ica.net
 E-mail: Karen0906@aol.com
 E-mail: lonni@pb.quik.com
 E-mail: Dana-Charles@Worldnet.Att.Net
 E-mail: Averitas@aol.com
 E-mail: kk_1200@kwikkopy.com
 E-mail: hewlett@cablelan.net
 E-mail: sonia_voldseth@burns.senate.gov
 E-mail: dzeigler@jsucc.jsu.edu
 E-mail: mchad@acnet.net
 E-mail: albourassa@bigfoot.com
 E-mail: albourassa@bigfoot.com
 E-mail: Harden, Holmes
 E-mail: Mgutierrez@pirnie.com
 E-mail: mayfi23@marz.com
 E-mail: shucko@prodigy.net
 E-mail: zuzuy2k@yahoo.com
 E-mail: Mgutierrez@pirnie.com
 E-mail: Mgutierrez@pirnie.com
 E-mail: RRALBRIGHT@AOL.COM
 E-mail: bcslaw@prodigy.net
 E-mail: rosieo@bigsky.net
 E-mail: mooreem@harpo.tnstate.edu
 E-mail: VANATTAL@VAX.CS.HSCSYR.EDU
 E-mail: leadership.possibilities.mak@worldnet.att.net
 E-mail: pingnas@ica.net
 E-mail: cr8on@flash.net
 E-mail: bsclaw@worldnet.att.net
 E-mail: hewlettj@shaw.ca
 E-mail: ladevries@firstam.com
 E-mail: ihatch@ala.net
 E-mail: Rmggood@Prodigy.Net

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF NORTH CAROLINA
RALEIGH DIVISION

IN RE:)
)
INTERNATIONAL HERITAGE, INC.) CASE NO. 98-02675-5-ATS
) CHAPTER 7
)
)
Debtor.)

SIXTH INTERIM APPLICATION FOR PAYMENT
OF ACCOUNTANT'S FEES AND EXPENSES

NOW COMES Holmes P. Harden, Trustee in the above-referenced case, and applies to the Court for authority to pay Adams, Martin & Associates, PA interim accountant's fees and expenses in the amount of Two Thousand Eight Hundred Thirty-Nine and 36/100 (\$2,839.36) representing compensation in the amount of \$2,647.50 and reimbursement of necessary expenses in the amount of \$191.86 for services rendered from December 1, 2007 through November 30, 2008. A copy of the accountant's bill is attached to this Application along with biographical information for each accountant rendering the services. In the opinion of the Trustee, such interim accountant's fees and expense reimbursement are reasonable and just.

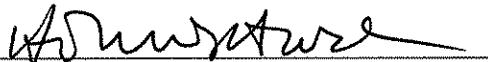
Respectfully submitted, this 8th day of January, 2009 ~~December, 2008~~.



Holmes P. Harden
Trustee for Debtor
N. C. State Bar No. 9835
3200 Beechleaf Court
Post Office Drawer 19764
Raleigh, North Carolina 27619
Telephone: (919) 981-4000

CERTIFICATE OF SERVICE

I, Holmes P. Harden, Trustee for International Heritage, Inc., do hereby certify that the Sixth Interim Application for Payment of Accountant's Fees and Expenses, hereto attached, was served upon the parties listed below by mailing a copy thereof to each such party at the address indicated below with its proper postage attached and deposited in an official depository under the exclusive care and custody of the United States Post Office in Raleigh, North Carolina, on the 8th day of January, 2009 ~~December, 2008~~.

By: 
Holmes P. Harden
Trustee for Debtor
N. C. State Bar No. 9835
3200 Beechleaf Court
Post Office Drawer 19764
Raleigh, North Carolina 27619
Telephone: (919) 981-4000

SERVED:

Marjorie K. Lynch
Bankruptcy Administrator
Post Office Box 3758
Wilson, NC 27895

Craig Adams
Adams, Martin & Associates, PA
3801 Barrett Drive, Ste. 201
Raleigh, NC 27609

Terri Gardner
Attorney for Debtor
Poyner & Spruill, LLP
P. O. Drawer 10096
3600 Glenwood Avenue
Raleigh, NC 27605-0096

**ADAMS,
MARTIN
& Associates PA**

Tax and Financial Consultants

3801 Barrett Drive, Suite 201 / Raleigh, NC 27609 / 919.781.3581 / Fax: 919.881.0611 / www.amacpa.com

International Heritage, Inc
c/o Mr. Holmes Harden, Trustee
P O Drawer 19764
Raleigh, NC 27619

Invoice Date: December 10, 2008
Invoice Number: 00204383
Client Number: 9002 007

For professional services rendered:

Professional services rendered for the period December 1, 2007 through November 30, 2008 for the following:

Preparation of the 2007 Corporate Federal and North Carolina Income Tax Returns.

Preparation of the 2007 Form 1096 and Form's 1099.

Respond to notices from governmental entities.

See attached billing summary and detail.

Chapter 7 was filed on November 25, 1998.

Order to employ Adams, Martin & Associates, PA as Certified Public Accountants was authorized on January 8, 1999.

Payment is requested upon Bankruptcy Court approval of fees.

Total Invoice Amount \$2,839.36

Summary of Time & Expenses by Staff & by Project

International Heritage Inc

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Year</u>
Craig A. Adams				
	0.70	\$195.00	\$136.50	2008
CAA Total	0.70		\$136.50	
Elizabeth G. Beatty				
	2.70	\$155.00	\$418.50	2008
EGB Total	2.70		\$418.50	
Megan Michaels				
	13.00	\$120.00	\$1,560.00	2008
MM Total	13.00		\$1,560.00	
Kaylor Gregory				
	0.30	\$110.00	\$33.00	2008
KG Total	0.30		\$33.00	
Leah Wheeler				
	0.20	\$80.00	\$16.00	2008
LW Total	0.20		\$16.00	
Richele Spruill				
	0.50	\$105.00	\$52.50	2007
RS Total	0.50		\$52.50	
Angela Allor				
	1.20	\$75.00	\$90.00	2007
	1.00	\$80.00	\$80.00	2008
AA Total	2.20		\$170.00	
Patricia Coggins				
	2.90	\$90.00	\$261.00	2008
TC Total	2.90		\$261.00	
Subtotal	22.50		\$2,647.50	
Total Expenses			\$191.86	
Total Fees & Expenses			\$2,839.36	

<u>Projects: Type & Year</u>	<u>Hours</u>	<u>Amount</u>	<u>%</u>	<u>Additional Description</u>
2007 Tax Rtns: Corporation	15.50	1,887.50	71.3%	
2007 Forms 1096 / 1099	3.40	418.00	15.8%	
Respond to Gov't Notices	0.90	119.50	4.5%	

International Heritage Inc

	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>	<u>Year</u>
Fee App Exhibits		2.70	222.50	8.4%
Totals	22.50	\$2,647.50	100.0%	

Prior Invoices

<u>Date</u>	<u>Period</u>	<u>Services</u>	<u>Expenses</u>	<u>Total Invoice</u>	<u>Amt Unpaid</u>
<u>Interim Bill:</u>					
9/21/1999	12/1/99-9/20/99	\$26,898.50	\$540.09	\$27,438.59	\$0.00
<u>Approved:</u>	10/25/1999	\$27,438.59			
<u>Interim Bill:</u>					
8/30/2000	9/21/99-8/25/00	\$9,353.50	\$750.58	\$10,104.08	\$0.00
<u>Approved:</u>	10/23/2000	\$10,104.08			
<u>Interim Bill:</u>					
9/20/2001	8/26/00-9/19/01	\$7,874.50	\$390.64	\$8,265.14	\$0.00
<u>Approved:</u>	10/30/2001	\$8,265.14			
<u>Interim Bill:</u>					
9/24/2002	9/20/01-9/19/02	\$2,588.50	\$184.40	\$2,772.90	\$0.00
<u>Approved:</u>	11/7/2002	\$2,772.90			
<u>Interim Bill:</u>					
4/6/2004	9/20/02-4/5/04	\$3,349.40	\$364.00	\$3,713.40	\$0.00
<u>Approved:</u>	6/17/2004	\$3,713.40			
<u>Interim Bill:</u>					
12/11/2006	4/6/04-11/30/06	\$3,840.00	\$390.30	\$4,230.30	\$0.00
<u>Approved:</u>	1/16/2007	\$4,230.30			
<u>Interim Bill:</u>					
12/31/2007	12/6/06-11/30/07	\$2,178.00	\$314.60	\$2,492.60	\$2,492.60
<u>Approved:</u>		\$0.00			
Total Prior Invoices		\$56,082.40	\$2,934.61	\$59,017.01	\$2,492.60
<u>Total Prior Invoices Approved:</u>				\$56,524.41	

International Heritage, Inc
c/o Mr. Holmes Harden, Trustee
P O Drawer 19764
Raleigh, NC 27619

Invoice Date: December 10, 2008
Invoice Number: 00204383
Client Number: 9002 007
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Detail Description:

Project / Description	Employee	Date	Hours	Rate	Amount
BR - Prepare Fee App Exhibits Begin preparation of interim billing analysis and attachments.	Angela Allor	12/27/07	0.40	75.00	\$30.00
BR - Prepare Fee App Exhibits Continue to prepare interim billing analysis and attachments.	Angela Allor	12/28/07	0.80	75.00	60.00
BR - Prepare Fee App Exhibits Review interim billing analysis and attachments.	Richele Spruill	12/31/07	0.50	105.00	52.50
BR - Prepare Fee App Exhibits Continue to prepare interim billing analysis and attachments.	Angela Allor	1/02/08	0.70	80.00	56.00
BR - Prepare Fee App Exhibits Complete preparation of interim billing analysis and attachments.	Angela Allor	1/03/08	0.30	80.00	24.00
BR - 1120 - 2007 Read Form 1 and 2. Prepare assignment for Megan.	Elizabeth Beatty	1/07/08	0.50	155.00	77.50
BR - 1099 - 2007 Email Jenny to request social security numbers for Form 1099 recipients	Elizabeth Beatty	1/08/08	0.20	155.00	31.00
BR - 1099 - 2007 Prepare 1099s and Form 1096.	Megan Michaels	1/08/08	2.60	120.00	312.00
BR - 1120 - 2007 Analyze financial data.	Megan Michaels	1/08/08	1.40	120.00	168.00
BR - 1099 - 2007 Preparation of documents for taxing authority related to 2007 Forms 1096 & 1099	Tricia Coggins	1/09/08	0.40	90.00	36.00
BR - 1120 - 2007 Analyze and adjust financial. Summarize 2007 transactions. Read orders that may have tax consequences.	Megan Michaels	1/09/08	7.60	120.00	912.00
BR - 1099 - 2007 Review 1096 and 1099s	Craig Adams	1/11/08	0.20	195.00	39.00
BR - 1120 - 2007 Email Jenny to request Form 1 as of 12/31/07	Elizabeth Beatty	1/14/08	0.20	155.00	31.00
BR - 1120 - 2007 Begin to prepare Federal and NC corporate tax return.	Megan Michaels	1/14/08	0.50	120.00	60.00

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Invoice Date: December 10, 2008
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Detail Description:

BR - 1120 - 2007 Complete preparation of Federal and NC tax return.	Megan Michaels	1/15/08	0.80	120.00	96.00
BR - 1120 - 2007 Review 2007 federal and NC income tax returns	Elizabeth Beatty	2/09/08	1.80	155.00	279.00
BR - 1120 - 2007 Partner review and sign 2007 federal and NC corporate income tax returns and attached 505(b) correspondence	Craig Adams	2/12/08	0.20	195.00	39.00
BR - 1120 - 2007 Preparation of documents for taxing authorities related to 2007 tax returns	Tricia Coggins	2/12/08	1.00	90.00	90.00
BR - 1120 - 2007 Review processing of 2007 federal & NC tax returns.	Tricia Coggins	2/13/08	1.00	90.00	90.00
BR - 1120 - 2007 Ensure Trustee signed in all appropriate places.	Tricia Coggins	2/18/08	0.50	90.00	45.00
BR - Respond to Govt Notices Review file for response to 1999 Wyoming Sales Tax Notice.	Kaylor Gregory	3/26/08	0.30	110.00	33.00
BR - Respond to Govt Notices Prepare response to Wyoming notice regarding delinquent sales tax	Craig Adams	4/01/08	0.30	195.00	58.50
BR - Respond to Govt Notices Assist with response to Wyoming notice regarding delinquent sales tax.	Leah Wheeler	4/03/08	0.20	80.00	16.00
BR - Respond to Govt Notices Read Wyoming notices re 1999 sales tax.	Megan Michaels	8/19/08	0.10	120.00	12.00
	Total Services			22.50	2,647.50
BR - Image & Review Document image and review charge.	Administrative Ge	12/28/07	0.00	1.00	15.00
Bankruptcy Consulting PACER charges for 1-1-08 to 1-31-08.	Administrative Ge	2/11/08	4.80	1.00	4.80
BR - 1120 - 2007 Copies charge 2007 tax returns	Administrative Ge	2/12/08	14.80	1.00	14.80
BR - 1120 - 2007 Computer charge 2007 tax returns	Administrative Ge	2/12/08	135.00	1.00	135.00

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Invoice Date: December 10, 2008
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Detail Description:

BR - 1120 - 2007 1st class postage, 2007 tax returns to Trustee	Administrative Ge	2/13/08	2.84	1.00	2.84
Bankruptcy Consulting Certified postage: NCDOR 2007 TAX Return	Administrative Ge	2/19/08	6.11	1.00	6.11
Bankruptcy Consulting Certified postage: IRS OH 2007 TAX Return	Administrative Ge	2/19/08	5.77	1.00	5.77
Bankruptcy Consulting Certified postage: IRS PA 2007 TAX Return	Administrative Ge	2/19/08	5.94	1.00	5.94
Bankruptcy Consulting 1st class postage, 2 government notice responses	Administrative Ge	4/04/08	1.60	1.00	1.60
Total Expenses					<u>191.86</u>
Services					<u>2,647.50</u>
Expenses					<u>191.86</u>
Total					<u><u>22.50</u></u>
Total Invoice Amount					<u><u>\$2,839.36</u></u>

Professional Team at Adams, Martin & Associates PA

Craig A. Adams, CPA

Craig A. Adams* is a Principal in and Founder of Adams, Martin & Associates PA. He graduated in 1979 with a B.A. in Accounting from North Carolina State University. Mr. Adams is a Certified Public Accountant licensed in the State of North Carolina. He has the Series 6 and Series 66 Investment License. He added bankruptcy to the practice in 1987.

Elizabeth G. Beatty, CPA

Elizabeth G. Beatty* graduated from the University of Maryland in 1991 with a B.S. in Accounting. She is a Certified Public Accountant licensed to practice in the states of North Carolina and Maryland. Ms. Beatty has extensive multi-state tax preparation experience. She has worked with a broad range of clients including construction companies, manufacturing companies, service firms, small retail outlets and professional athletes. She worked in Baltimore prior to moving to the Raleigh area.

Megan Michaels, CPA

Megan Michaels* graduated Summa cum Laude from the University of North Carolina at Greensboro in 2001 with a B.S. in Accounting. She is a Certified Public Accountant licensed to practice in North Carolina. Ms. Michaels has experience in corporate and individual taxation. She has worked with a broad range of clients including construction companies, manufacturing companies and service firms.

Kaylor Gregory

Kaylor Gregory is a paraprofessional who has worked in various accounting positions since 1975. She was the office and accounting manager for an 80+ person law firm. Ms. Gregory has taken various accounting courses through Wake Technical Community College. She has extensive experience in the bookkeeping and payroll fields and is an expert at data analysis. She is a Novell Certified Technician and a Certified QuickBooks Pro Advisor.

Leah Wheeler

Leah Wheeler has data processing, database maintenance, report preparation, report analyzing, and accounting experience.

Richele Spruill

Richele Spruill is the Firm Accountant/Firm Administrator for Adams, Martin & Associates PA. She graduated from East Carolina University in 1990 with a B.S. in Business Administration. She has extensive human resources, accounting, individual tax and payroll experience. Ms. Spruill manages the Chapter 11 Disbursing Agent duties for the small-sized companies.

Angela Allor

Angela Allor graduated from Wake Technical Community College in 2000 with an A.A. Degree in Human Services. Ms. Allor has data processing, database maintenance, report preparation and report analyzing experience.

* Members of the American Institute of Certified Public Accountants and North Carolina Association of Certified Public Accountants.

Professional Team at Adams, Martin & Associates PA

Patricia Coggins

Patricia Coggins graduated from Salem College in 1975 with a B.A. in History and from Meredith College in 1989 with an M.B.A. Prior to joining the ACG Team in 2000, she represented Ashworth, Inc as an independent contractor in the golf industry. Ms. Coggins has data processing, database maintenance, report preparation, report analyzing, and accounting experience.

* Members of the American Institute of Certified Public Accountants and North Carolina Association of Certified Public Accountants.

Wednesday, December 10, 2008

AMA Team: Page 2 of 2

STATE OF NORTH CAROLINA

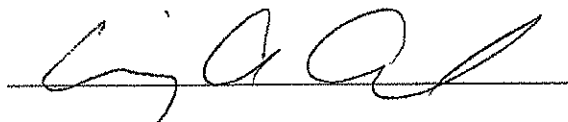
COUNTY OF WAKE

VERIFICATION

Craig A. Adams, being first duly sworn, deposes and says:

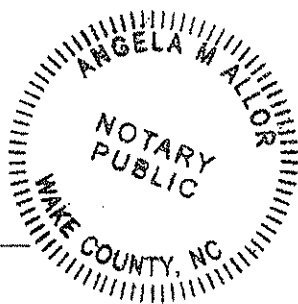
That he is the court appointed Certified Public Accountant in the accounting firm of Adams, Martin & Associates PA, the bankruptcy estate's general accountant in this action, and that he has read the foregoing Application for Certified Public Accountant for the Trustee for Interim Allowance of Compensation and Reimbursement of Expenses and prepared the itemization of expenses and detail of services rendered attached to it; that the matters and things alleged therein are true of his own knowledge, except those matters alleged on information and belief and as those he believes the same to be true.

This the 11 day of December 2008.


Craig A. Adams

Sworn to and subscribed before me,
This 11 day of December 2008.


Notary Public



My Commission Expires: 2-14-2012